

HOUSE No. 2554

By Mr. Hynes of Marshfield, petition of Frank M. Hynes and William Smitty Pignatelli for legislation to regulate real estate taxes for certain elderly persons. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT TO PROTECT SENIOR CITIZENS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 5 of chapter 59 of the General Laws, as appearing in
2 the 2000 Official Edition, is hereby amended by adding thereafter
3 the following:—
4 Fifty-fifth:— Notwithstanding any other provision of law to the
5 contrary, in any city or town which adopts this section, the Board
6 of Assessors shall develop a process which will allow property
7 owners, 70 years of age and older, to have their real estate prop-
8 erty taxes limited to that annual amount which was levied in the
9 year in which they turned 70 or in that year in which this act shall
10 take effect, whichever comes later, provided that such real estate
11 is owned and occupied by such older person, and provided, fur-
12 ther, that no real estate shall be so exempt which the assessors
13 shall adjudge has been conveyed to such older person to evade
14 taxation.
15 Any such older person, may on or before December fifteen
16 apply to the Board of Assessors for certification of their eligibility
17 for this section.